

EXHIBIT 1K

RECEIVED

FOREIGN JURISDICTIONS

Subject: FOREIGN JURISDICTIONS

Date: Wed, 17 Apr 2002 11:52:10 -0400

From: "LALANDE, MICHEL" <michel.lalande@bell.ca>

Organization: Bell Canada Enterprises

To: pattick.pichette@teleglobe.com,

"john.brunette@teleglobe.com" <john.brunette@teleglobe.com>,

Jay Swartz <jswartz@dwvp.com>, Vincent Mercier <vmecier@dwvp.com>,

Mark Shapiro <mshapiro@shearman.com>, atenzer@shearman.com,

ben.j.babcock@ca.eyi.com, Sean Dunphy <SDunphy@stikeman.com>,

rncieri@jonesday.com, Jim Millstein <Jim.Millstein@lazard.com>,

Said Armutcuoglu <Said.Armutcuoglu@Lazard.com>

CC: Turcotte <martine.turcotte@bell.ca>

One of the main focus of tomorrow's meeting should obviously be a complete understanding and discussion of the European alternatives (UK, Germany, Italy, France, Netherlands - and other countries if deemed essential - Denmark?). Our preliminary understanding is that moritorium laws where Teleglobe can sell its assets and control the process are available in the UK and the Netherlands, that France and Italy cases are administered by a Court appointee in a not too "useful" environment and that Germany is the most difficult because of the criminal liability and 3 weeks issues.

However, one thing that should be looked at is whether all legal entities could be liquidated, leaving the receivables to satisfy the creditors. Prior thereto, assets (and potentially certain liabilities) essential to maintain the value/viability of the business in the context of a subsequent sale would be purchased (assumed) at FMV by a Teleglobe entity and then sold in such subsequent sale. Offers to key employees could also be made.

In order to determine whether this would be feasible we need the following for discussion tomorrow:

1. Clear understanding of how the European operations work / what assets (liabilities) are essential on a country-by-country basis / what does it take to operate in continuity in the event the foregoing would be implemented - time to transition (with the key Teleglobe employee responsible for European operations on the phone to discuss - Patrick, John, can you organize?);
2. Country-by-country cash flow, assets, liabilities, receivables (to assess possibility to satisfy creditors), monthly cost of each lease (to assess which would need to be assumed for time of transition), etc. (B&Y to prepare).

Regards,

Michel

--

Michel Lalande

Vice-President - General Counsel

Vice-président - Chef du service juridique

BCE Inc.

1000, rue de La Gauchetière ouest

Bureau 3700

Montréal (Québec)

H3B 4Y7

Tel.: (514) 391-8386

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EXHIBIT 1L

Subject: List of Issues

Date: Wed, 17 Apr 2002 14:07:02 -0400

From: "TURCOTTE, MARTINE" <martine.turcotte@bell.ca> Internal

Organization: BCE

To: JP Bisnaire <jbisnaire@dwptv.com>

CC: "LALANDE, MICHEL" <michel.lalande@bell.ca> ,

"LESSARD, PIERRE" <pierre.lessard@bell.ca>

JP some of the things we would like to discuss tomorrow in NY with TGO and BCE and get decisions /answers on in order to have it for the boards:

1. TELEGLOBE DEFAULT TRIGGER REVIEW (based on your memo)
2. Teleglobe cash availability (cash, prepayment of payable, Excel tax refund) and how long it will last
3. Approach to potential buyers post initial interest (to speed up process)
4. Board meetings and mechanics
5. Cdn and US regulatory review re customers
6. baskets for security and list of assets to be secured
7. European operations and restructuring scenarios
8. Filings preparation
9. D&O separation and timing
10. Trust Funds

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Martine Turcotte
Chief Legal Officer / Chef principal du service juridique
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bureau 3700
Montréal, Qc H3B 4Y7
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